

**Amendments to the Claims:**

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A device for controlling an internal combustion engine with a variable valve system ~~characterized in that~~wherein, while ~~the~~a piston of the engine descends just after ~~the~~combustion of fuel in the a cylinder of the engine, ~~the~~an intake valve is opened by the variable valve system for the intake valve such that ~~the~~ intake air is supplied into the cylinder from the engine intake system, and pressure in the cylinder is lowered by opening an exhaust valve by the variable valve system for the exhaust valve before said intake valve is opened just after combustion of the fuel.
2. (Currently Amended) ~~A~~The device for controlling an internal combustion engine according to claim 1 wherein, said intake valve is opened when ~~the~~ secondary air is required in ~~the engine~~an exhaust system of the engine.
3. (Currently Amended) ~~A~~The device for controlling an internal combustion engine according to claim 1 wherein, when the pressure in the cylinder becomes lower than ~~the~~ atmospheric pressure, said intake valve is opened by said variable valve system for the intake valve such that the intake air is supplied into the cylinder from ~~the engine~~an air intake system of the engine.
4. (Canceled)
5. (Currently Amended) ~~A~~The device for controlling an internal combustion engine according to ~~claim 4~~claim 1 wherein, said exhaust valve opened by said variable valve system for the exhaust valve just after the combustion of the fuel causes ~~to~~ exhaust of the exhaust gas from the cylinder, and said intake valve opened by said variable valve system for the intake valve just after the combustion causes ~~to~~ supply of the intake air into the cylinder, such that

operation of the engine operation can be changed from a 4-stroke operation to a 2-stroke operation.

6. (Currently Amended) ~~A-~~The device for controlling an internal combustion engine according to claim 1 wherein, said variable valve system is an electromagnetic actuator.

7. (Currently Amended) ~~A-~~The device for controlling an internal combustion engine according to claim 2 wherein, when the pressure in the cylinder becomes lower than ~~the~~ atmospheric pressure, said intake valve is opened by said variable valve system for the intake valve such that the intake air is supplied into the cylinder from ~~the engine~~an air intake system of the engine.

8. (Canceled)

9. (Currently Amended) ~~A-~~The device for controlling an internal combustion engine according to claim 2 wherein, said variable valve system is an electromagnetic actuator.

10. (Currently Amended) ~~A-~~The device for controlling an internal combustion engine according to claim 3 wherein, said variable valve system is an electromagnetic actuator.

11. (Canceled)

12. (Currently Amended) ~~A-~~The device for controlling an internal combustion engine according to claim 5 wherein, said variable valve system is an electromagnetic actuator.